

# HOUSE . . . . . No. 2757

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## The Commonwealth of Massachusetts

PRESENTED BY:

**Colleen M. Garry**

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act to provide an income tax exemption for certain individuals caring for elderly relatives.

PETITION OF:

NAME:

Colleen M. Garry

DISTRICT/ADDRESS:

36th Middlesex

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2921 OF 2007-2008.]

## **The Commonwealth of Massachusetts**

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**In the Year Two Thousand and Nine**

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### **AN ACT TO PROVIDE AN INCOME TAX EXEMPTION FOR CERTAIN INDIVIDUALS CARING FOR ELDERLY RELATIVES.**

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority  
of the same, as follows:*

1 SECTION 1. Chapter 62 of the General Laws, as appearing in the 2004 Official Edition, is hereby  
2 amended in Section 3, by adding at the end of Part B, Paragraph (b)(1), the following subparagraph:—  
3 (D) an additional exemption of four thousand dollars if the taxpayer provided more than one-half of the  
4 support for an elderly relative who has attained the age of seventy before the taxable year; provided that  
5 the elderly relative resided with the taxpayer for more than six months of the taxable year and; provided  
6 further, that the adjusted gross income of the taxpayer does not exceed thirty thousand dollars for the year  
7 in which the exemption is being claimed.

8 SECTION 2. Chapter 62 of the General Laws, as appearing in the 2004 Official Edition, is hereby  
9 amended in Section 3, by adding at the end of Part B, paragraph (b)(2), the following subparagraph:—  
10 (D) an additional exemption of four thousand dollars if the taxpayer provided more than one-half of the  
11 support for an elderly relative who has attained the age of seventy before the taxable year, provided that  
12 the elderly relative resided with the taxpayer for more than six months of the taxable year and; provided  
13 further, that the adjusted gross income of the taxpayer does not exceed forty thousand dollars for the  
14 taxable year in which the exemption is being claimed.

15 SECTION 3. The commissioner shall adopt rules and regulations governing the provisions of this act that  
16 are not inconsistent with the provisions contained herein.

17 SECTION 4. The provisions of this act shall be effective for taxable years beginning January 1, 2009.